



HOLT COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 99-112  
November 18, 1999

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

November 1999

**IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Holt, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.**

**Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.**

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This audit of Holt County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- ▶ As similarly reported in prior audit reports, the county has taken funds which are restricted for road and bridge purposes and used them for the county's general operating expenses. The audit again recommended the County Commission develop a repayment plan for the money which is due from the General Revenue Fund to the Special Road and Bridge Fund.
- ▶ The county has two capital improvement sales taxes. Through the combined rates for these two sales taxes, the county is levying one percent which is apparently above the statutory maximum allowed by state law according to an opinion of the Missouri Attorney General. County officials believe they are correct in implementing both taxes based on the fact that voters have approved extensions of these sales taxes, and based on a circuit court case decision in St. Charles County.

Also included in the audit is a recommendation that the Public Administrator obtain more supporting documentation for attorney fees paid.

YELLOW SHEET

# HOLT COUNTY, MISSOURI

## TABLE OF CONTENTS

	<u>Page</u>
<hr/> <b>FINANCIAL SECTION</b> <hr/>	
State Auditor's Reports: .....	2-6
Financial Statements .....	3-4
Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	5-6
Financial Statements: .....	7-21
 <u>Exhibit</u>	 <u>Description</u>
	Statement of Receipts, Disbursements, and Changes in Cash - Various Funds
A-1	Year Ended December 31, 1998 .....
A-2	Year Ended December 31, 1997 .....
	8 9
	 <u>General Revenue Fund</u>
B	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1998 and 1997 .....
	10
	 <u>Special Road and Bridge Fund</u>
C	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1998 and 1997 .....
	11
	 <u>Assessment Fund</u>
D	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1998 and 1997 .....
	12
	 <u>Law Enforcement Training Fund</u>
E	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1998 and 1997 .....
	13

# HOLT COUNTY, MISSOURI

## TABLE OF CONTENTS

		<u>Page</u>
<u>FINANCIAL SECTION</u>		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
F	<u>Prosecuting Attorney Training Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1998 and 1997 .....	14
G	<u>Johnson Grass Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1998 and 1997 .....	15
H	<u>9-1-1 Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1998 and 1997 .....	16
I	<u>Recorder's Special Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1998 and 1997 .....	17
J	<u>Prosecuting Attorney Delinquent Tax Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 1998 and 1997 .....	18
K	<u>DARE Donation Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 1998 .....	19
L	<u>Sheriff's Civil Fees Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 1998 .....	20

# HOLT COUNTY, MISSOURI

## TABLE OF CONTENTS

	<u>Page</u>
<hr/> <b>FINANCIAL SECTION</b> <hr/>	
Financial Statements:	
<u>Exhibit</u>	<u>Description</u>
M	<u>Drug Enforcement Fund</u> Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 1997 ..... 21
Notes to the Financial Statements ..... 22-25	
Schedule: ..... 26-29	
Schedule of Findings, Years Ended December 31, 1998 and 1997 ..... 27-29	
<u>Number</u>	
1.	Special Road and Bridge Administrative Service Fee ..... 27
2.	Capital Improvement Sales Tax ..... 28
Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> ..... 30-31	
<hr/> <b>MANAGEMENT ADVISORY REPORT SECTION</b> <hr/>	
Management Advisory Report - State Auditor's Findings ..... 33-35	
Follow-Up on Prior Audit Findings ..... 36-39	
<hr/> <b>STATISTICAL SECTION</b> <hr/>	
History, Organization, and Statistical Information ..... 41-46	

## FINANCIAL SECTION

## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT  
ON THE FINANCIAL STATEMENTS**

To the County Commission  
and  
Officeholders of Holt County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Holt County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Holt County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Holt County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Holt County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

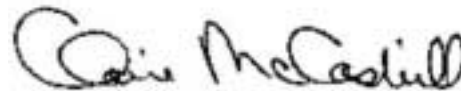
Holt County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*,



as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the county is or will become year 2000-compliant, that the county's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the county does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated March 18, 1999, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Holt County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

March 18, 1999 (fieldwork completion date)



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Holt County, Missouri

We have audited the special-purpose financial statements of various funds of Holt County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated March 18, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

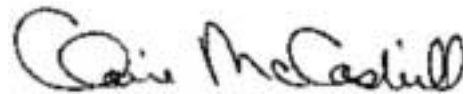
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Holt County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as finding numbers 98-1 and 98-2. We also noted an immaterial instance of noncompliance which is described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Holt County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Holt County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

March 18, 1999 (fieldwork completion date)

## Financial Statements

Exhibit A-1

HOLT COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 81,651	886,189	882,429	85,411
Special Road and Bridge	224,597	1,004,624	1,117,624	111,597
Assessment	240	89,327	85,767	3,800
Law Enforcement Training	9,489	6,040	1,134	14,395
Prosecuting Attorney Training	3,037	1,206	961	3,282
Johnson Grass	6,838	19,441	16,925	9,354
9-1-1	58,578	78,453	50,070	86,961
Recorder's Special	12,958	2,989	551	15,396
Prosecuting Attorney Delinquent Tax	3,437	0	1,056	2,381
DARE Donation	0	821	585	236
Sheriff's Civil Fees	2,345	5,090	4,798	2,637
Prosecuting Attorney Bad Check	10	200	22	188
Victims of Domestic Violence	1,710	165	0	1,875
Debt Service	535	36,562	5,050	32,047
Capital Projects	32,329	277	32,606	0
Cemetery Trust	22,053	1,160	395	22,818
Law Library	257	718	753	222
Total	\$ 460,064	2,133,262	2,200,726	392,600

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

HOLT COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1997

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 22,772	869,793	810,914	81,651
Special Road and Bridge	-109,040	1,344,506	1,010,869	224,597
Assessment	1,699	74,073	75,532	240
Law Enforcement Training	6,495	4,921	1,927	9,489
Prosecuting Attorney Training	2,666	1,938	1,567	3,037
Johnson Grass	11,813	18,664	23,639	6,838
9-1-1	19,102	95,697	56,221	58,578
Recorder's Special	13,021	3,258	3,321	12,958
Prosecuting Attorney Delinquent Tax	5,267	0	1,830	3,437
Sheriff's Civil Fees	0	2,345	0	2,345
Drug Enforcement	498	0	498	0
Prosecuting Attorney Bad Check	10	0	0	10
Victims of Domestic Violence	1,495	215	0	1,710
Debt Service	882	4,760	5,107	535
Capital Projects	32,554	1,325	1,550	32,329
Cemetery Trust	21,727	1,150	824	22,053
Law Library	270	1,026	1,039	257
Total	\$ 31,231	2,423,671	1,994,838	460,064

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit B

HOLT COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
GENERAL REVENUE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 216,000	197,096	-18,904	189,980	191,654	1,674
Sales taxes	292,000	264,535	-27,465	280,000	289,699	9,699
Intergovernmental	134,956	178,622	43,666	136,659	186,717	50,058
Charges for services	172,900	184,296	11,396	169,038	158,084	-10,954
Interest	14,000	13,773	-227	12,500	16,330	3,830
Other	56,480	14,309	-42,171	61,893	13,751	-48,142
Transfers in	39,958	33,558	-6,400	33,558	13,558	-20,000
Total Receipts	926,294	886,189	#VALUE!	883,628	869,793	#VALUE!
<b>DISBURSEMENTS</b>						
County Commission	51,000	45,762	5,238	0	0	0
County Clerk	66,222	60,241	5,981	72,512	66,039	6,473
Elections	21,270	18,891	2,379	13,025	13,100	-75
Buildings and grounds	63,500	58,868	4,632	46,600	43,026	3,574
Employee fringe benefits	129,000	125,263	3,737	122,370	121,573	797
County Treasurer	17,430	17,168	262	17,400	17,120	280
County Collector	48,451	47,174	1,277	48,223	47,398	825
Ex Officio Recorder of Deeds	4,400	3,206	1,194	3,050	2,897	153
Associate Circuit Court	13,000	5,757	7,243	13,900	6,678	7,222
Court administration	10,900	120	10,780	10,900	570	10,330
Public Administrator	10,037	10,038	-1	9,045	10,052	-1,007
Sheriff	138,539	132,645	5,894	139,225	139,213	12
Jail	84,753	78,360	6,393	67,481	67,349	132
Prosecuting Attorney	51,403	48,226	3,177	50,403	47,464	2,939
Juvenile Officer	54,731	47,908	6,823	53,250	45,506	7,744
County Coroner	7,750	6,824	926	7,810	7,379	431
Insurance	25,000	15,254	9,746	19,000	24,162	-5,162
University extension service	21,490	21,490	0	24,000	24,000	0
Commissions and fees	32,000	30,057	1,943	30,000	12,753	17,247
Emergency management	2,500	2,459	41	8,989	5,174	3,815
Interest	2,500	398	2,102	1,200	2,129	-929
Computer	8,500	10,338	-1,838	0	0	0
LEPC grant	6,513	4,372	2,141	0	0	0
Prosecuting attorney retirement	4,500	4,500	0	4,500	4,500	0
Health Department	72,470	68,381	4,089	76,225	69,565	6,660
Public health and welfare services	3,050	2,654	396	3,106	2,292	814
Debt service	0	0	0	25,000	25,000	0
Other	5,135	5,075	60	7,610	975	6,635
Transfers out	11,500	11,000	500	6,000	5,000	1,000
Emergency Fund	27,440	0	27,440	25,315	0	25,315
Total Disbursements	994,984	882,429	112,555	906,139	810,914	95,225
RECEIPTS OVER (UNDER) DISBURSEMENTS	-68,690	3,760	#VALUE!	-22,511	58,879	#VALUE!
CASH, JANUARY 1	81,651	81,651	0	22,772	22,772	0
CASH, DECEMBER 31	\$ 12,961	85,411	#VALUE!	261	81,651	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit C

HOLT COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SPECIAL ROAD AND BRIDGE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 274,300	247,267	-27,033	248,572	246,526	-2,046
Sales taxes	291,000	275,954	-15,046	267,000	289,498	22,498
Intergovernmental	510,328	461,432	-48,896	735,561	791,233	55,672
Charges for services	0	0	0	2,000	0	-2,000
Interest	7,800	17,140	9,340	13,000	8,089	-4,911
Other	8,500	2,831	-5,669	13,512	9,160	-4,352
Total Receipts	1,091,928	1,004,624	-87,304	1,279,645	1,344,506	64,861
DISBURSEMENTS						
Salaries	181,400	187,278	-5,878	233,000	227,411	5,589
Employee fringe benefits	71,700	75,534	-3,834	81,500	79,799	1,701
Supplies	49,000	55,834	-6,834	76,000	75,474	526
Insurance	13,000	10,720	2,280	13,000	11,743	1,257
Road and bridge materials	111,500	75,480	36,020	147,300	123,643	23,657
Equipment repairs	23,000	25,616	-2,616	23,000	21,354	1,646
Rentals	2,500	12,156	-9,656	2,500	2,092	408
Equipment purchases	331,187	307,961	23,226	77,714	77,714	0
Construction, repair, and maintenance	383,160	325,837	57,323	341,166	380,755	-39,589
Other	30,800	21,208	9,592	10,800	10,884	-84
Transfers out	26,400	20,000	6,400	20,000	0	20,000
Total Disbursements	1,223,647	1,117,624	106,023	1,025,980	1,010,869	15,111
RECEIPTS OVER (UNDER) DISBURSEMENTS	-131,719	-113,000	18,719	253,665	333,637	79,972
CASH, JANUARY 1	224,597	224,597	0	-109,040	-109,040	0
CASH, DECEMBER 31	\$ 92,878	111,597	18,719	144,625	224,597	79,972

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Exhibit D

HOLT COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 ASSESSMENT FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 74,474	75,944	1,470	75,548	69,050	-6,498
Interest	0	840	840	0	0	0
Other	0	1,543	1,543	0	23	23
Transfers in	11,490	11,000	-490	5,000	5,000	0
Total Receipts	85,964	89,327	3,363	80,548	74,073	-6,475
DISBURSEMENTS						
Assessor	85,964	85,767	197	80,500	75,532	4,968
Total Disbursements	85,964	85,767	197	80,500	75,532	4,968
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	3,560	3,560	48	-1,459	-1,507
CASH, JANUARY 1	240	240	0	1,699	1,699	0
CASH, DECEMBER 31	\$ 240	3,800	3,560	1,747	240	-1,507

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

HOLT COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Intergovernmental	\$	0	859	859	0	58	58
Charges for services		4,500	4,819	319	4,500	4,424	-76
Interest		0	362	362	0	439	439
Total Receipts		4,500	6,040	1,540	4,500	4,921	421
DISBURSEMENTS							
Sheriff		3,500	1,134	2,366	10,995	1,927	9,068
Total Disbursements		3,500	1,134	2,366	10,995	1,927	9,068
RECEIPTS OVER (UNDER) DISBURSEMENTS		1,000	4,906	3,906	-6,495	2,994	9,489
CASH, JANUARY 1		9,489	9,489	0	6,495	6,495	0
CASH, DECEMBER 31	\$	10,489	14,395	3,906	0	9,489	9,489

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

HOLT COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	3,000	1,206	-1,794	2,400	1,938	-462
Total Receipts		3,000	1,206	-1,794	2,400	1,938	-462
DISBURSEMENTS							
Prosecuting Attorney		5,000	961	4,039	5,066	1,567	3,499
Total Disbursements		5,000	961	4,039	5,066	1,567	3,499
RECEIPTS OVER (UNDER) DISBURSEMENTS		-2,000	245	2,245	-2,666	371	3,037
CASH, JANUARY 1		3,037	3,037	0	2,666	2,666	0
CASH, DECEMBER 31	\$	1,037	3,282	2,245	0	3,037	3,037

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

HOLT COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
JOHNSON GRASS FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 17,252	18,216	964	16,544	16,755	211
Intergovernmental	250	531	281	250	330	80
Interest	1,000	694	-306	1,400	1,536	136
Other	0	0	0	0	43	43
Total Receipts	18,502	19,441	939	18,194	18,664	470
DISBURSEMENTS						
Salaries	9,205	7,567	1,638	14,400	12,059	2,341
Office expenditures	4,000	4,000	0	4,000	4,000	0
Equipment and supplies	6,950	5,358	1,592	10,550	7,334	3,216
Mileage and training	150	0	150	300	246	54
Total Disbursements	20,305	16,925	3,380	29,250	23,639	5,611
RECEIPTS OVER (UNDER) DISBURSEMENTS	-1,803	2,516	4,319	-11,056	-4,975	6,081
CASH, JANUARY 1	6,838	6,838	0	11,813	11,813	0
CASH, DECEMBER 31	\$ 5,035	9,354	4,319	757	6,838	6,081

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

HOLT COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
9-1-1 FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
<b>Sales taxes</b>	\$ 73,000	71,716	-1,284	70,000	72,310	2,310
Interest	1,725	2,430	705	1,750	1,723	-27
Other	2,000	4,307	2,307	20,600	21,664	1,064
Total Receipts	76,725	78,453	1,728	92,350	95,697	3,347
DISBURSEMENTS						
Salaries	3,000	0	3,000	3,000	0	3,000
Office expenditures	16,350	16,156	194	8,650	8,226	424
Equipment	23,500	18,970	4,530	33,790	30,758	3,032
Mileage and training	5,000	0	5,000	3,000	1,652	1,348
Other	9,700	1,386	8,314	7,200	2,027	5,173
Transfers out	13,558	13,558	0	13,558	13,558	0
Total Disbursements	71,108	50,070	21,038	69,198	56,221	12,977
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,617	28,383	22,766	23,152	39,476	16,324
CASH, JANUARY 1	58,578	58,578	0	19,102	19,102	0
CASH, DECEMBER 31	\$ 64,195	86,961	22,766	42,254	58,578	16,324

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

HOLT COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDER'S SPECIAL FUND

		Year Ended December 31,					
		1998			1997		
			Variance			Variance	
			Favorable			Favorable	
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	2,600	2,536	-64	3,200	2,600	-600
Interest		0	453	453	0	658	658
Total Receipts		2,600	2,989	389	3,200	3,258	58
DISBURSEMENTS							
Office expenditures		13,150	551	12,599	11,200	3,321	7,879
Total Disbursements		13,150	551	12,599	11,200	3,321	7,879
RECEIPTS OVER (UNDER) DISBURSEMENTS		-10,550	2,438	12,988	-8,000	-63	7,937
CASH, JANUARY 1		12,958	12,958	0	13,021	13,021	0
CASH, DECEMBER 31		\$ 2,408	15,396	12,988	5,021	12,958	7,937

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

HOLT COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY DELINQUENT TAX FUND

		Year Ended December 31,					
		1998			1997		
		Variance Favorable			Variance Favorable		
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Charges for services	\$	0	0	0	0	0	0
Total Receipts		0	0	0	0	0	0
DISBURSEMENTS							
Other		3,437	1,056	2,381	3,000	1,830	1,170
Total Disbursements		3,437	1,056	2,381	3,000	1,830	1,170
RECEIPTS OVER (UNDER) DISBURSEMENTS		-3,437	-1,056	2,381	-3,000	-1,830	1,170
CASH, JANUARY 1		3,437	3,437	0	5,267	5,267	0
CASH, DECEMBER 31	\$	0	2,381	2,381	2,267	3,437	1,170

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

HOLT COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
DARE DONATION FUND

Year Ended December 31,			
1998			
			Variance
	Budget	Actual	Favorable
			(Unfavorable)
RECEIPTS			
Other	\$ 1,500	821	-679
Total Receipts	1,500	821	-679
DISBURSEMENTS			
Other	1,500	585	915
Total Disbursements	1,500	585	915
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	236	236
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 0	236	236

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit L

HOLT COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF'S CIVIL FEES FUND

		Year Ended December 31,		
		1998		
				Variance
		Budget	Actual	Favorable
				(Unfavorable)
RECEIPTS				
Charges for services	\$	4,000	5,090	1,090
Total Receipts		4,000	5,090	1,090
DISBURSEMENTS				
Office expenditures		6,000	4,798	1,202
Total Disbursements		6,000	4,798	1,202
RECEIPTS OVER (UNDER) DISBURSEMENTS		-2,000	292	2,292
CASH, JANUARY 1		2,345	2,345	0
CASH, DECEMBER 31	\$	345	2,637	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

HOLT COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
DRUG ENFORCEMENT FUND

		Year Ended December 31,		
		1997		
				Variance
		Budget	Actual	Favorable
				(Unfavorable)
RECEIPTS				
Intergovernmental	\$	0	0	0
Total Receipts		0	0	0
DISBURSEMENTS				
Other		498	498	0
Total Disbursements		498	498	0
RECEIPTS OVER (UNDER) DISBURSEMENTS		-498	-498	0
CASH, JANUARY 1		498	498	0
CASH, DECEMBER 31	\$	0	0	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Notes to the Financial Statements

HOLT COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Holt County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official or the Johnson Grass Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Sheriff's Civil Fees Fund	1997
Prosecuting Attorney Bad Check Fund	1998 and 1997
Victims of Domestic Violence Fund	1998 and 1997
Debt Service Fund	1998 and 1997
Capital Projects Fund	1998 and 1997
Cemetery Trust Fund	1998 and 1997
Law Library Fund	1998 and 1997

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for

the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Sheriff's Civil Fees Fund	1997
Prosecuting Attorney Bad Check Fund	1997
Victims of Domestic Violence Fund	1998 and 1997
Debt Service Fund	1997
Capital Projects Fund	1997
Law Library Fund	1998 and 1997

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28, 1997, requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name.

3. Excessive Administrative Transfers

Through December 31, 1998, transfers from the Special Road and Bridge Fund to the General Revenue Fund were approximately \$124,000 in excess of amounts authorized by law. The ultimate outcome of this situation cannot be determined.

4. Capital Improvement Sales Taxes

Since 1993, the county has imposed two one-half cent capital improvement sales taxes resulting in amounts being collected apparently in excess of those authorized by law. Attorney General's Opinion No. 97-99, 1999, to Neel has interpreted that in accordance with Section 67.700, RSMo,

the total levy for capital improvement sales taxes cannot exceed one-half cent. The ultimate outcome of this situation cannot be determined.

5. Use Tax Liability

The local use tax under Section 144.748, RSMo 1994, was struck down in its entirety by the Missouri Supreme Court in *Associated Industries of Missouri v. Director of Revenue*, 918 S.W.2d 780 (Mo. banc 1996). In *St. Charles County v. Director of Revenue*, 961 S.W.2d 44 (Mo. banc 1998), the Missouri Supreme Court ruled that local use taxes paid prior to the repeal of Section 144.748, RSMo 1994, must be refunded to taxpayers and authorized the Department of Revenue (DOR) to withhold amounts otherwise due to political subdivisions to the extent such withholding is necessary to cover the refund expense. On March 24, 1998, the Cole County Circuit Court entered final judgment in accordance with the Supreme Court's opinion and ordered the DOR to process refund claims filed.

The county has received \$111,969 in local use tax since its inception. The DOR has estimated the county's share of the total refund liability to be \$62,720. As of December 31, 1998, \$27,872 remains to be paid.

Schedule

HOLT COUNTY, MISSOURI  
SCHEDULE OF FINDINGS  
YEARS ENDED DECEMBER 31, 1998 AND 1997

This schedule includes the audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

<b>98-1.</b>	<b>Special Road and Bridge Administrative Service Fee</b>
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Section 50.515, RSMo Cumulative Supp.1998, allows the county to impose an administrative service fee on the Special Road and Bridge Fund. The administrative service fee shall be imposed only to generate reimbursement sufficient to recoup actual disbursements made from the General Revenue Fund for related administrative services to the fund, and shall not exceed three percent of the Special Road and Bridge Fund's budgeted expenditures. We noted the following concerns regarding the administrative service fee transfers:

- A. During the year ended December 31, 1997, the county paid approximately \$62,000 for the salaries of the County Commissioners, the partial salaries of three County Clerk's employees, and related fringe benefits from the Special Road and Bridge Fund. This amount exceeded three percent of budgeted expenditures by approximately \$31,000. During the year ended December 31, 1998, the county paid approximately \$11,000 for the partial salaries and fringe benefits of the County Commissioners and three of the County Clerk's employees from the Special Road and Bridge Fund and made direct administrative service fee transfers of \$20,000 to the General Revenue Fund. Based on actual Special Road and Bridge Fund expenditures, the amounts paid from the Special Road and Bridge Fund and transferred to the General Revenue Fund were approximately \$3,000 less than the allowable amount for 1998. The allowable amount of the transfer from the Special Road and Bridge Fund in 1998 was based on the actual expenditures of the fund since budgeted expenditures of the fund were significantly in excess of the actual expenditures. The excess transfers of \$31,000 for 1997 combined with \$3,000 less than allowable amount for 1998, result in a net excess transfer of \$28,000 for the two years ended December 31, 1998.

As noted in our prior report, approximately \$96,000 was due from the General Revenue Fund to the Special Road and Bridge Fund at December 31, 1996 for excess administrative service fee transfers, the payment of County Commissioners' salaries and fringe benefits, and a portion of the salary and fringe benefits of a County Clerk's employee. This amount has not been repaid and, at December 31, 1998, remains due.

- B. As noted in our prior report, the Special Road and Bridge Fund loaned monies to the General Revenue Fund and at December 31, 1998, \$10,000 remains due.



As a result of these above conditions, approximately \$134,000 is due from the General Revenue Fund to the Special Road and Bridge Fund at December 31, 1998. The County Commission has taken funds which are restricted to road and bridge purposes and inappropriately used them for the county's general operating expenses. This is contrary to state law and the Missouri Constitution.

**WE AGAIN RECOMMEND** the County Commission develop a repayment plan for the money which is due from the General Revenue Fund to the Special Road and Bridge Fund. The County Commission should ensure future administrative transfers do not exceed three percent of actual expenditures.

### **AUDITEE'S RESPONSE**

*We concur and will develop a repayment plan.*

#### **98-2.**

#### **Capital Improvement Sales Tax**

On April 5, 1994, the county passed a 10 year Road and Bridge Capital Improvement sales tax of one-half of one percent for the purpose of improving roads and bridges. This tax was to replace an existing Capital Improvement sales tax that was to expire in June of 1994. On April 7, 1998, the county passed another 10 year Road and Bridge Capital Improvement sales tax of one-half of one percent for the purpose of purchasing gravel to make capital improvements to non-state maintained gravel roads within the county. This sales tax was to replace another existing Road and Bridge Capital Improvement sales tax first passed in 1993 that was to expire in June of 1998. The county appears to have imposed both of these capital improvement sales taxes under Section 67.700, RSMo. Through the combined rates for both of these capital improvement sales taxes, the county is levying one percent which is apparently above the statutory maximum allowed by Section 67.700, RSMo. In addition, Attorney General's Opinion No. 97-99, 1999 to Neel states that total capital improvements sales tax rates can not exceed one-half of one percent.

The county needs to review the various capital improvement sales taxes being imposed to determine which are valid. The county may need to eliminate one of these taxes and reallocate the sales tax monies that are being collected.

**WE RECOMMEND** the County Commission review the overall capital improvement sales taxes being levied and ensure they are in accordance with applicable state statutes.

### **AUDITEE'S RESPONSE**

*The C.A.R.T. Rock Sales Tax approved by 67 percent of voters on April 7, 1998, was an extension of the C.A.R.T. Rock Sales Tax previously approved by the voters of Holt County, Missouri. The Road and Bridge Capital Improvement Tax passed on April 5, 1994, after the approval of 74 percent*

*of the voters, was also an extension of a previously approved sales tax. Thus both taxes have been approved by the voters of Holt County two times.*

*Section 67.700, RSMo, sets no limits on the number of sales taxes which were imposed thereunder. Further, the State Auditors ignore the fact that this matter has been previously litigated in the case of Davis-v-St. Charles County, wherein the court decided that more than one sales tax may be imposed under 67.700, RSMo. We believe that we are correct in implementing both the will of the voters and the law of the State of Missouri.*

#### **AUDITOR'S COMMENT**

The fact that a similar matter was litigated in the case of Davis-v-St. Charles County was addressed in the cited Attorney General's opinion. The Attorney General's opinion disagreed with the referenced circuit court case.

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

HOLT COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with Government Auditing Standards, this section reports the auditor's follow-up on action taken by Holt County, Missouri, on the applicable finding in our prior report issued for the two years ended December 31, 1996.

3.     Special Road and Bridge Transfers

- A.     During the four years ended December 31, 1996, \$96,000 in excess of the allowable three percent administrative fee was either paid or transferred from the Special Road and Bridge Fund.
- B.     At December 31, 1996, \$10,000 remained due from the General Revenue Fund on a loan to the Special Road and Bridge Fund. In addition, no interest was paid to the Special Road and Bridge Fund.

Recommendation:

The County Commission develop a repayment plan for the amounts due from the General Revenue Fund to the Special Road and Bridge Fund. The County Commission should base total administrative transfers on actual or reasonable budgeted expenditures of the Special Road and Bridge Fund. In addition, the County Commission should authorize the County Treasurer to pay interest on monies loaned from the Special Road and Bridge Fund to the General Revenue Fund.

Status:

Not implemented. See MAR No. 98-1.

## MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Findings

HOLT COUNTY, MISSOURI  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S CURRENT FINDINGS

We have audited the special-purpose financial statements of various funds of Holt County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated March 18, 1999.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our finding arising from our review of the elected county officials referred to above.

<b>Public Administrator's Procedures</b>
--

The Public Administrator acts as the court appointed personal representative for approximately 20 wards of the Probate Court. During our review of selected estates handled by the Public Administrator, we noted attorney fees of \$12,687 for an attorney who did not file invoices to

support his requests for fees. As a result, we were unable to determine whether such payments were reasonable or necessary.

Section 473.543, RSMo Cumulative Supp. 1998, requires the public administrator to have supporting documentation for all disbursements. Invoices should be submitted that describe the services provided, the date they were performed, and the number of hours worked. Without such documentation, it is difficult to assess the reasonableness of costs charged to and paid by clients of the Public Administrator.

**WE RECOMMEND** the Public Administrator obtain supporting documentation for all disbursements made on behalf of clients.

### **AUDITEE'S RESPONSE**

*I will require attorneys to provide sufficient evidence to justify their fees.*

This report is intended for the information of the management of Holt County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



## Follow-Up on Prior Audit Findings

## HOLT COUNTY, MISSOURI FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Holt County, Missouri, on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended December 31, 1996. Finding number 3 is omitted since the related follow-up appears in an earlier section of this report. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

### 1. Budgetary Practices

- A. Budgets were not prepared for all county funds.
- B. Actual expenditures exceeded budgeted amounts for the Assessment Fund.
- C. The annual published financial statements of the county did not include the financial activity of some county funds as required.

#### Recommendation:

The County Commission:

- A. Ensure budgets are prepared or obtained for all county funds.
- B. Not authorize warrants in excess of budgeted expenditures.
- C. Ensure financial information for all county funds is properly reported in the annual published financial statements.

#### Status:

- A&C. Partially implemented. Current budgets and financial information included in the published financial statements did not include several small funds. Although not repeated in the current MAR, our recommendations remain as stated above.
- B. Implemented.

### 2. County Expenditures

Bids were not always solicited or advertised nor was bid documentation always retained for various purchases.

#### Recommendation:

The County Commission solicit and advertise bids for purchases in accordance with state law. Documentation of these bids and justification for bid awards should be retained.

Status:

Implemented.

4. Computer Controls

- A. User Identification Codes were not changed on a periodic basis to ensure confidentiality.
- B. Computer usage logs were not printed and reviewed.

Recommendations:

The County Commission:

- A. Implement a password system which requires each user be assigned a unique user ID and password, and require passwords to be changed periodically.
- B. Print and review computer usage logs to ensure access has been restricted to appropriate job assignments.

Status:

- A. Partially implemented. The county uses a password system, however, the passwords are not changed periodically. Although not repeated in the current MAR, our recommendation remains as stated above.
- B. Implemented.

5. General Fixed Asset Records and Procedures

- A. Additions and deletions had not been consistently recorded in the general fixed asset records and were not reconciled to equipment expenditures to ensure all changes were reflected in the general fixed asset records.
- B. Property records were not maintained in a manner that allowed beginning balances, additions, and deletions for each year to be reconciled to balances at the end of each year.
- C. County asset items were not numbered, tagged or otherwise identified as county property.
- D. An annual inventory of all general fixed assets and quarterly inspections of all lands and buildings was not conducted.

Recommendations:

The County Clerk:

- A. Maintain general fixed asset records on a current basis to reflect all additions and deletions as they occur, and periodically reconcile additions of assets to expenditures for equipment to ensure additions are properly recorded.
- B. Maintain general fixed asset records in a manner that beginning balances, additions, and deletions can be reconciled to year-end balances.
- C. Identify all general fixed asset items with an original cost of \$250 or more with a number, tag, or similar device.
- D. Perform an annual inventory of the county's personal property items and quarterly inspections of all county-owned land and buildings, and file a written report of the inspections made in accordance with Section 51.155, RSMo 1994. The results of the annual inventory should be compared to the fixed asset records and appropriate adjustments should be made as necessary.

Status:

Not implemented. Although not repeated in the current MAR, our recommendations remain as stated above.

## STATISTICAL SECTION

History, Organization, and  
Statistical Information

# HOLT COUNTY, MISSOURI HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

Organized in 1841, the county of Holt was named after David R. Holt, a member of the state legislature. Holt County is a county-organized, third-class county and is part of the Fourth Judicial Circuit. The county seat is Oregon.

Holt County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Holt County received its money in 1998 and 1997 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	1998		1997	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 444,363	23	438,180	20
Sales taxes	540,489	29	579,197	26
Federal and state aid	640,054	34	977,950	44
Fees, interest, and other	265,907	14	218,972	10
Total	\$ 1,890,813	100	2,214,299	100

The following chart shows how Holt County spent monies in 1998 and 1997 from the General Revenue and Special Road and Bridge Funds:

USE	1998		1997	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 563,966	28	499,503	27
Public safety	318,463	16	311,411	17
Highways and roads	1,117,624	56	1,010,869	56
Total	\$ 2,000,053	100	1,821,783	100

The county maintains approximately 167 county bridges and 502 miles of county roads.

::

The county's population was 6,654 in 1970 and 6,034 in 1990. The following chart shows the county's change in assessed valuation since 1970:

	Year Ended December 31,				
	1998	1997	1985*	1980**	1970**
	(in millions)				
Real estate	\$ 35.7	34.4	35.0	23.3	15.5
Personal property	14.2	11.8	8.9	9.0	4.3
Railroad and utilities	12.5	11.4	8.6	7.9	7.9
Total	\$ 62.4	57.6	52.5	40.2	27.7

\* First year of statewide reassessment.

\*\* Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Holt County's property tax rates per \$100 of assessed valuations were as follows:

	Year Ended December 31,	
	1998	1997
General Revenue Fund	\$ 0.32	0.34
Special Road and Bridge Fund*	0.45	0.45
Johnson Grass Fund	0.05	0.03

\* The county retains all tax proceeds from areas not within road districts. The county has four road districts that receive all tax collections from property within these districts. Even though the county is allowed to retain one-fifth in the Special Road and Bridge Fund, this is not being done. Two of the road districts also have an additional levy approved by the voters.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

	Year Ended February 28,	
	1999	1998
State of Missouri	\$ 18,419	17,707
General Revenue Fund	197,717	201,326
Special Road and Bridge Fund	260,082	249,812
Assessment Fund	32,308	31,922
Johnson Grass Fund	29,018	17,007
Debt Service Fund	3,155	3,222
Ambulance District	179,494	172,501
Fire Districts	124,328	120,990
Special Road Districts	26,856	26,169
Schools	1,992,777	2,018,058
Levee Districts	84,284	93,351
Drainage Districts	190,565	189,494
Cities	113,623	102,918
County Clerk	890	970
County Employees' Retirement	13,290	13,002
Advertising	191	168
Commissions and fees:		
General Revenue Fund	48,722	48,129
County Collector	6,075	5,682
Total	\$ 3,321,794	3,312,428

::

Percentages of current taxes collected were as follows:

	Year Ended February 28,	
	1999	1998
Real estate	91.4 %	92.0 %
Personal property	93.1	93.4
Railroad and utilities	93.4	100.0



Holt County also has the following sales taxes; rates are per \$1 of retail sales:

		Rate	Expiration Date	Required Property Tax Reduction
General	\$	0.005	None	50 %
Enhanced 9-1-1 System		0.0025	None	None
Capital improvements		0.005	2008	None
General		0.005	2005	None
Capital improvements		0.005	2005	None

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	1999	1998	1997
County-Paid Officials:			
John Killin, Presiding Commissioner	\$	13,600	13,600
Wayne Hall, Associate Commissioner		13,600	13,600
Harold Eller, Associate Commissioner		13,600	13,600
Sue Kneale, County Clerk (1)		25,312	6,328
James R. Luce, County Clerk (2)			18,984
Dale Miller, Prosecuting Attorney		28,403	28,403
Terry Edwards, Sheriff		26,625	26,625
Anna Lou Doebbling, County Treasurer		15,900	15,900
Charles McComb, County Coroner		5,500	5,500
Ed Meng, Public Administrator *		33,284	16,401
Billy P. Sharp, County Collector**, year ended February 28,	31,821	31,370	
Margaret Salfrank, County Assessor***, Collector, year ended Augst 31,		30,860	
James Morris, County Assessor ***, year ended August 31,			27,800

(1) Was appointed by Governor on October 2, 1997

(2) Resigned effective October 1, 1997

\* Includes fees received from probate cases.

\*\* Includes \$6,075 and \$5,682, respectively, of commissions earned for collecting city, levee, and drainage district taxes.

\*\*\* Includes \$900 annual compensation received from the state.

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State-Paid Officials:

Janice Radley, Circuit Clerk and Ex Officio Recorder of Deeds	42,183	40,176
William S. Richards, Associate Circuit Judge	85,158	81,792

A breakdown of employees (excluding the elected officials) by office at December 31, 1998, is as follows:

Office	Number of Employees Paid by	
	County	State
Circuit Clerk and Ex Officio Recorder of Deeds	0	1
County Clerk	2	0
Prosecuting Attorney	1	0
Sheriff *	9	0
County Collector *	2	0
County Assessor	2	0
Associate Probate Division	0	2
Road and Bridge	9	0
Health Department *	3	0
Total	<u>28</u>	<u>3</u>

\* Includes the part-time employee.

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Holt County's share of the Fourth Judicial Circuit's expenses is 13.56 percent.

At December 31, 1998, the county had bonds payable of \$50,000 consisting of general obligation bonds dated February 1, 1994, issued in the original amount of \$208,000 to finance improvements of the Neighborhood Improvement District's swimming pool located in Oregon, Missouri. Bond principal is due semiannually on February 1 and August 1 at rates from 3.3 to 5.5 percent.

The annual requirements to amortize all debt outstanding at December 31, 1998, are as follows:

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Year Ended December 31	Principal	Interest	Total
1999	\$ 2,000	2,514	4,514
2000	2,000	2,430	4,430
2001	2,000	2,343	4,343
2002	2,000	2,254	4,254
2003	3,000	2,140	5,140
2004	3,000	2,000	5,000
2005	3,000	1,855	4,855
2006	3,000	1,706	4,706
2007	3,000	1,554	4,554
2008	3,000	1,398	4,398
2009	3,000	1,237	4,237
2010	4,000	1,045	5,045
2011	4,000	825	4,825
2012	4,000	605	4,605
2013	4,000	385	4,385
2014	5,000	137	5,137
	<u>\$ 50,000</u>	<u>24,428</u>	<u>74,428</u>

The Debt Service Fund at December 31, 1998 had \$32,047 available to service the general obligation bonds.

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